

A-133 Audit Requirements for Federal Nonpoint Source Grants

Grantees receiving a total of \$500,000 or more in federal financial assistance from any and all federal programs in their fiscal year must have a single audit performed in compliance with OMB Circular A-133, Revised June 24, 1997, "Audits of State, Local Governments, & Non-Profit Organizations.

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

This audit must be performed and copies provided to the MDEQ within nine months from the end of the grantee's fiscal year.

In order to ensure that Nonpoint Source Program funding is included in the Single Audit activities, it is the responsibility of the Grantee to report the expenditures related to this grant on the Grantee's annual Schedule of Expenditures of Federal Awards. Information that grantees must report on the Grantee's Schedule of Expenditures of Federal Awards is included in the grant contract.

Grantees must submit A-133 audit information to:

Michigan Department of Environmental Quality
Finance and Business Services Division
Federal Aid Section
P.O. Box 30473
Lansing, MI 48909